

**S.I. 38 of 2021**

## REVENUE ADMINISTRATION ACT

*(Cap 308)***Revenue Administration (Filing of Business Activity Statement)  
(Amendment) Regulations, 2021**

In exercise of the powers conferred by section 99 of the Revenue Administration Act, the Minister responsible for Finance makes the following regulations —

**Citation**

1. These regulations may be cited as the Revenue Administration (Filing of Business Activity Statement) (Amendment) Regulations, 2021.

**Amendment S.I. 1 of 2017 as last amended by S.I. 44 of 2018**

2. The Revenue Administration (Filing of Business Activity Statement) Regulation, 2016 are amended by repealing the Schedule and substituting therefor the following —

**SCHEDULE**



**Sevchelles Revenue Commission**  
**Business Activity Statement**

1

When completing this form, please:

- \*Leave boxes blank if not applicable (do not use N/A, Nil or Symbols +, -, /, %)
- \*This BAS must be lodged by or on the 21st day of the month following your liability.
- \*Cheques payable to Sevchelles Revenue Commission
- \*Use the BAS instruction brochure for guidance
- \*You can drag the instruction box to the side of the form when completing the form.

Client trading name:

TIN:

Month:  Year:

**Income & Non-Monetary Benefits Tax (INMBT)**

No. of Citizen Employees	<input type="text"/>	Full Time	<input type="text"/>	Part Time	<input type="text"/>	Casual	<input type="text"/>
No. of Non-Citizen Employees	<input type="text"/>	Full Time	<input type="text"/>	Part Time	<input type="text"/>		
Citizen taxable emolument:	<input type="text"/>	Amounts paid (SR)	<input type="text"/>	Amounts withheld (SR)	<input type="text"/>		
Non-Citizen taxable emolument:	<input type="text"/>						
Total non-taxable emoluments:	<input type="text"/>						
Non-monetary benefits:	<input type="text"/>						
Other payments:	<input type="text"/>						
		Additional tax & others:	<input type="text"/>				
		Income & non-monetary benefits - arrears:	<input type="text"/>				
		Social security contribution - arrears:	<input type="text"/>				
<b>Total INMBT to remit: (labels I1+I2+I3+I4+I5+I6)</b>			<input type="text"/>				I Summary

**Value Added Tax (VAT)**

Please click on the VAT Return link on the right to complete the VAT Return for this part

VAT due and payable (From box 10A of VAT Return)	<input type="text"/>	Rate	15%	VAT amounts (SR)	<input type="text"/>	V1
Other payments:	<input type="text"/>	Additional tax & others:	<input type="text"/>		<input type="text"/>	V2
<b>Total VAT to remit: (labels V1+V2)</b>					<input type="text"/>	V Summary

**A VAT Return must be attached for payment of VAT**

Voluntary VAT registered businesses must complete the VAT Section of the BAS form and make payment on a quarterly basis

Goods and Services Tax (GST) arrears  G

(This relates to any GST outstanding as at 31st December 2012)

**Excise Tax (on locally manufactured goods)**

Amounts (SR) (excluding Excise)	<input type="text"/>	Excise amounts (SR)	<input type="text"/>
Tobacco sales:	<input type="text"/>		E1
Alcohol sales:	<input type="text"/>		E2
Sugar Tax:	<input type="text"/>		E3
Other payments:	<input type="text"/>	Additional Tax and others:	<input type="text"/>
<b>Total Excise Tax to remit: (labels E1+E2+E4)</b>			<input type="text"/>

**Pay As You Go (PAYG) - Business Tax**

Dividends paid to non-residents:	<input type="text"/>	Rate		SR	<input type="text"/>	P1
Royalties paid to non-residents:	<input type="text"/>				<input type="text"/>	P2
Interest paid:	<input type="text"/>				<input type="text"/>	P3
Technical Service Fee:	<input type="text"/>				<input type="text"/>	P4
Natural Resources Amount:	<input type="text"/>				<input type="text"/>	P5
Insurance Premium:	<input type="text"/>	5%			<input type="text"/>	P6
Non resident entertainer or sports person	<input type="text"/>	5%			<input type="text"/>	P7
Specified business:	<input type="text"/>	1.5%			<input type="text"/>	P8
Other Withholding Payments:	<input type="text"/>				<input type="text"/>	P9
Total amount of PAYG instalment (provisional tax):	<input type="text"/>				<input type="text"/>	P10
Business Tax	Year: <input type="text"/>	Amount:	<input type="text"/>		<input type="text"/>	P11
Non-Resident ship owners, aircraft owners and charterers	Period: <input type="text"/>	3%			<input type="text"/>	P12
Residential Rent (Exclusive of tax):	<input type="text"/>	3%			<input type="text"/>	P13
Other Payments:	<input type="text"/>				<input type="text"/>	P14
<b>Total amount PAYG to remit: (labels P1+P2+P3+P4+P5+P6+P7+P8+P9+P10+P11+P12+P13+P14)</b>					<input type="text"/>	P Summary

**Tourism Marketing Tax**

Monthly Turnover (SR)	<input type="text"/>	Rate	0.50%	SR	<input type="text"/>	
Tourism Marketing Tax	<input type="text"/>				<input type="text"/>	F1
Other Payments	<input type="text"/>	Additional tax & Others:	<input type="text"/>		<input type="text"/>	F2
<b>Total TMT to remit (labels F1 + F2):</b>					<input type="text"/>	F Summary

**Summary**

Additional tax for failure to furnish return remitted:	<input type="text"/>	SR	<input type="text"/>	A
<b>Total Income &amp; Non monetary benefits tax remitted:</b>	<input type="text"/>		<input type="text"/>	I
<b>Total VAT remitted:</b>	<input type="text"/>		<input type="text"/>	V
<b>Total GST arrears remitted:</b>	<input type="text"/>		<input type="text"/>	G
<b>Total Excise tax remitted:</b>	<input type="text"/>		<input type="text"/>	E
<b>Total PAYG remitted:</b>	<input type="text"/>		<input type="text"/>	P
<b>Total TMT remitted:</b>	<input type="text"/>		<input type="text"/>	F
<b>Total Sugar tax remitted</b>	<input type="text"/>		<input type="text"/>	G
<b>Total CSRT arrears remitted</b>	<input type="text"/>		<input type="text"/>	H
<b>Total amount remitted (A+I+V+G+E+P+F+G+H):</b>			<input type="text"/>	

Cheque Number or Bank Transfer Code:

A  behind an item means you need to supply explanatory or supporting documentation. Check if you supply your trading name. Tax identification Number (TIN) and the tax period. Any late lodgement or late payment will result in a penalty and/or interest payments. A 'nil return' must be lodged. 'Residential Rent' - Input the gross amount exclusive of the tax being paid in the box on the left. Business Activity Statement instruction are also available from [www.arc.gov.sc](http://www.arc.gov.sc) or can be ordered by phoning 4293737

Declaration: I declare that the information on this form is true and correct, and that I am authorised to make this declaration

Signature:

Date:

<b>SEYCHELLES REVENUE COMMISSION</b>				
<b>Tax Division</b>				
P.O. Box 50, Maison Collet, Seychelles   Phone: 4293737   Fax: 4225651				
<b>Withholding Tax Remittance Form</b>				
<b>Year</b>		<b>Date</b>		
<b>Taxpayer Identification Number (TIN)</b>	0			
<b>FROM (Name of Payer)</b>				
<b>ADDRESS (Address of Payer)</b>				
<b>ON ACCOUNT OF (Name of Payee)</b>				
<b>ADDRESS (Address of Payee)</b>				
DESCRIPTION	GROSS INCOME	RATE		APPLICABLE WTTAX
		Normal	DTA (if applicable)	
Dividends paid to Non-Residents		15%		
Royalties paid to Non-Residents		15%		
Remuneration paid to Non- Resident sport person		5%		
Remuneration paid to Non-Residents entertainer		5%		
Managerial Fees paid to a Non-Resident by a Financial Institution operating in Seychelles		33%		
Technical Service Fee		15%		
Natural Resources Amount		15%		
Insurance Premium		5%		
<b>Interest on:</b>				
Current Account of Residents and / or Non-Residents		5%		
Fixed Deposit (in Seychelles Rupees or other foreign currency) of Residents and / or Non-Residents		5%		
Call Deposit (Residents / Non-Residents)		5%		
Bearer Bonds (Residents / Non-Residents)		5%		
Interest payment by a person being a non-financial institution to a person being a non-financial institution		15%		
Treasury Bills (where the recipient is not a resident or non-resident financial institution or carrying on the business as an insurer)		5%		
<b>NAME</b>		<b>DESIGNATION</b>		
<b>SIGN</b>		<b>DATE</b>		..... / ..... / .....
- Contributing Towards a Stronger Seychelles -				

**MADE this 11th day of May, 2021.**

**NAADIR HASSAN  
MINISTER OF FINANCE, ECONOMIC  
PLANNING AND TRADE**

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